A-3

BALANCE SHEET

GOVERNMENTAL FUNDS November 30, 2005

Demand deposits 12,881,668 43,87,768 14,63 14,63 16,637,608 143,295,000 10,751,829 18,001 10,951,809 10,753,893 19,753,893 19,753,893 19,753,893 19,753,893 19,753,893 19,753,893 19,753,893 19,753,893 19,753,893 19,753,893 19,753,893 19,753,893 19,753,893 19,753,893 10,753,893		General	Health Department	Local Gasoline Tax	Other Governmental Funds	Total Governmental Funds
Petry cash	ASSETS					
Demand deposits 12,881,668 43,295,000 10,751,692 14,63 14,	Cash					
Certificates of deposit	Petty cash	\$ 3,000				3,000
Investments Receivables Taxes 18,851,158 12,474,768 29,984,031 61,30 Interest 4,588 45,764 17,548 6 Other 466,408 452,616 465 Other 466,608 5,646,745 5,485,257 7,460,555 31,72 Other founds 113,136,837 5,646,745 5,485,257 7,460,555 31,72 Due from other funds 119,600 119,600 2,546,234 4,20 Advances receivable from other funds 119,600 119,600 2,546,234 18,851 Other assets 563,364 15,840 5,646,745 18,754 18,7		12,881,668		478	1,753,998	14,636,144
Receivables Taxes	Certificates of deposit	21,580,959	16,437,608	43,295,000	102,761,421	184,074,988
Taxes					19,753,893	19,753,893
Interest	Receivables					
Accounts Other 466,408 452,616 466,408 466,408 466,408 466,408 466,408 466,408 466,408 466,408 466,409 A66,409 A66,409 Due from Federal, State and other governmental units 13,136,837 5,646,745 5,485,257 7,460,556 31,72 Due from other funds 119,600 187,543 111 Inventory 187,543 188 A66,509 2,546,234 42,200 Advances receivable from other funds 119,600 187,543 188 A66,509 2,546,234 42,200 Advances receivable from other funds 119,600 187,543 188 A66,509 2,546,234 42,200 Advances receivable from other funds 119,600 187,545 A66,509 2,546,234 42,200 A66,509 A	Taxes	18,851,158	12,474,768		29,984,031	61,309,957
Diter	Interest	4,588	45,764		17,548	67,900
Due from Federal, State and other governmental units	Accounts		452,616			452,616
other governmental units 13,136,837 5,646,745 5,485,257 7,460,556 31,722 Due from other funds on the funds inventory 119,600 187,543 46,659 2,546,234 42,00 Other assets 563,364 1187,543 18 577 Total assets \$69,222,762 35,260,884 48,827,394 164,277,681 317,58 LLABILITIES LLABILITIES \$4,254,334 639,162 1,116,249 9,443,059 15,45 Accounts payable \$4,254,334 639,162 1,116,249 9,443,059 15,45 Accord payroll 2,490,957 879,234 191,891 642,187 42,00 Meaned revenue 21,952,155 17,111,329 29,052,22 68,33 3,69 Retainage payable 29,77,878 223,253 493,383 3,69 Other funds 119,600 11 119,600 11 Due to Federal, State and other funds 1,791,101 1,161,962 1,813,462 4,76 Other funds litties 34,707,639 19,265,428	Other	466,408				466,408
Due from other funds	Due from Federal, State and					
Advances receivable from other funds Inventory 187,543 188,00ther assets 563,364 15,840 577 Total assets 563,364 15,840 164,277,681 317,582 LIABILITIES Accounts payable \$4,254,334 639,162 1,116,249 9,443,059 15,455 Accounts payable \$4,254,334 639,162 11,116,249 9,443,059 15,455 Accounts payable to devenue 21,952,135 17,111,329 29,295,222 68,355 Retainage payable (21,952,135 17,111,329 135,979 1,869,316 2,000 119,000	other governmental units	13,136,837	5,646,745	5,485,257	7,460,556	31,729,395
Inventory	Due from other funds	1,615,180		46,659	2,546,234	4,208,073
Other assets 563,364 15,840 577 Total assets \$ 69,222,762 35,260,884 48,827,394 164,277,681 317,588 LIABILITIES Accounts payable \$ 4,254,334 639,162 1,116,249 9,443,059 15,45 Acculad payroll 2,490,957 879,234 191,891 642,187 4,20 Uneamed revenue 21,952,155 17,111,329 29,295,222 68,35 Retainage payable 135,979 1,869,316 2,00 Compensated absences 2,977,878 223,253 493,383 3,69 Advances payable to other funds 119,600 11 Due to Federal, State and other funds 1,791,101 1,161,962 1,813,462 4,76 Other promemental units 526,606 517,053 290,950 715,137 2,04 Due to other funds 1,791,101 1,161,962 1,813,462 4,76 Other liabilities 34,707,639 19,265,428 3,450,205 45,789,170 103,215 FUND BALANCES	Advances receivable from other funds	119,600				119,600
Total assets	Inventory		187,543			187,543
Calcing payable S	Other assets	563,364	15,840			579,204
Accounts payable \$ 4,254,334 639,162 1,116,249 9,443,059 15,455 Accrued payroll 2,490,957 879,234 191,891 642,187 4,20 Unearned revenue 21,952,135 17,111,329 29,295,222 68,355 Retainage payable 1 2,977,878 23,253 493,383 3,69 Advances payable to other funds 119,600 119 Due to Federal, State and other governmental units 526,606 517,053 290,950 715,137 2,045 Due to other funds 1,791,101 1,161,962 1,813,462 4,766 Other liabilities 714,628 118,650 329,921 1,397,804 2,566 Total liabilities 34,707,639 19,265,428 3,450,205 45,789,170 103,213 FUND BALANCES Reserved for 1,143,831 11,072,859 18,915,978 31,135 Snon-current receivables 619,600 15,840 110,000 Prepaid items 15,840 110,000 Prepaid items 15,840 110,000 Prepaid items 15,840 110,000 Prepaid items 187,543 187,543 188 Grant programs 336,864 29,895,606 29,895 Unreserved reported in General Fund 32,751,692 31,304,330 62,486,019 112,244 Capital Projects Funds 32,751,692 34,304,330 62,486,019 112,244 Total habilities and	Total assets	\$ 69,222,762	35,260,884	48,827,394	164,277,681	317,588,721
Accrued payroll 2,490,957 879,234 191,891 642,187 4,20 Uneamed revenue 21,952,135 17,111,329 29,295,222 68,35: Retainage payable 135,979 1,869,316 2,00 Compensated absences 2,977,878 223,253 493,383 3,69 Advances payable to other funds 119,600 111 Due to Federal, State and other governmental units 526,606 517,053 290,950 715,137 2,04* Due to other funds 1,791,101 1,161,962 1,813,462 4,76* Other liabilities 714,628 118,650 329,921 1,397,804 2,56* Total liabilities 34,707,639 19,265,428 3,450,205 45,789,170 103,21: FUND BALANCES Reserved for Encumbrances 1,143,831 11,072,859 18,915,978 31,13* Non-current receivables 619,600 15,840 161. Prepaid items 15,840 161. Inventories 187,543 188 Grant programs 336,864 29,895,606 29,895 Unreserved reported in General Fund 32,751,692 34,304,330 62,486,019 112,244 Capital Projects Funds 34,515,123 15,995,456 45,377,189 118,488,511 214,376. Total liabilities and	LIABILITIES					
Accrued payroll 2,490,957 879,234 191,891 642,187 4,20 Uneamed revenue 21,952,135 17,111,329 29,295,222 68,35: Retainage payable 135,979 1,869,316 2,00 Compensated absences 2,977,878 223,253 493,383 3,69 Advances payable to other funds 119,600 111 Due to Federal, State and other governmental units 526,606 517,053 290,950 715,137 2,04* Other governmental units 526,606 517,053 290,950 715,137 2,04* Other liabilities 714,628 118,650 329,921 1,397,804 2,56* Total liabilities 34,707,639 19,265,428 3,450,205 45,789,170 103,21: FUND BALANCES Reserved for Encumbrances 1,143,831 11,072,859 18,915,978 31,13: Non-current receivables 619,600 15,840 161. Prepaid items 15,840 187,543 188 Grant programs 336,864 29,895,606 29,895 Unreserved reported in General Fund 32,751,692 31,692 Special Revenue Funds 15,455,209 34,304,330 62,486,019 112,244 Capital Projects Funds 7,190,908 7,190 Total fund balances 34,515,123 15,995,456 45,377,189 118,488,511 214,376 Total liabilities and	Accounts payable	\$ 4.254.334	639.162	1.116.249	9.443.059	15,452,804
Unearned revenue 21,952,135 17,111,329 29,295,222 68,35 Retainage payable 135,979 1,869,316 2,00 Compensated absences 2,977,878 223,253 493,383 3,69 Advances payable to other funds 119,600 11 Due to Federal, State and other governmental units 526,606 517,053 290,950 715,137 2,04 Due to other funds 1,791,101 1,161,962 1,813,462 4,76 4,76 Other liabilities 714,628 118,650 329,921 1,397,804 2,56 Total liabilities 34,707,639 19,265,428 3,450,205 45,789,170 103,212 FUND BALANCES Reserved for Encumbrances 1,143,831 11,072,859 18,915,978 31,132 Non-current receivables 619,600 15,840 1. Prepaid items 15,840 1. Inventories 187,543 18 Grant programs 336,864 29,895,606 29,895 Debt service 29,895,606			•			4,204,269
Retainage payable 135,979 1,869,316 2,00 Compensated absences 2,977,878 223,253 493,383 3,69 Advances payable to other funds 119,600 119 Due to Federal, State and other governmental units 526,606 517,053 290,950 715,137 2,04 Due to other funds 1,791,101 1,161,962 1,813,462 4,76 Other liabilities 714,628 118,650 329,921 1,397,804 2,56 Total liabilities 34,707,639 19,265,428 3,450,205 45,789,170 103,215 FUND BALANCES Reserved for Encumbrances 1,143,831 11,072,859 18,915,978 31,133 Non-current receivables 619,600 619			,	171,071		68,358,686
Compensated absences 2,977,878 223,253 493,383 3,69 Advances payable to other funds 119,600 111 Due to Federal, State and other governmental units 526,606 517,053 290,950 715,137 2,04 Due to other funds 1,791,101 1,161,962 1,813,462 4,76 Other liabilities 714,628 118,650 329,921 1,397,804 2,56 Total liabilities 34,707,639 19,265,428 3,450,205 45,789,170 103,217 FUND BALANCES Reserved for Encumbrances 1,143,831 11,072,859 18,915,978 31,137 Non-current receivables 619,600 15,840 15 Prepaid items 15,840 15 Inventories 187,543 18 Grant programs 336,864 29,895,606 29,895 Debt service 29,895,606 29,895 Unreserved reported in 32,751,692 34,304,330 62,486,019 112,244 Capital Projects Funds 15,455,209		21,502,130	,,525	135 979		2,005,295
Advances payable to other funds Due to Federal, State and other governmental units Due to other funds Due to find balances Due to other funds Due to find balances Due to find a day, 200, 200, 200, 200, 200, 200, 200, 20		2 977 878				3,694,514
Due to Federal, State and other governmental units 526,606 517,053 290,950 715,137 2,049 Due to other funds 1,791,101 1,161,962 1,813,462 4,761 Other liabilities 714,628 118,650 329,921 1,397,804 2,56 Total liabilities 34,707,639 19,265,428 3,450,205 45,789,170 103,212 FUND BALANCES Reserved for Encumbrances 1,143,831 11,072,859 18,915,978 31,132 Non-current receivables 619,600 15,840 15 Prepaid items 15,840 15 Inventories 187,543 18 Grant programs 336,864 29,895,606 29,895 Unreserved reported in 29,895,606 29,895 General Fund 32,751,692 34,304,330 62,486,019 112,24 Capital Projects Funds 15,455,209 34,304,330 62,486,019 112,24 Total fund balances 34,515,123 15,995,456 45,377,189	•	2,577,070		223,233		119,600
other governmental units 526,606 517,053 290,950 715,137 2,042 Due to other funds 1,791,101 1,161,962 1,813,462 4,76 Other liabilities 714,628 118,650 329,921 1,397,804 2,56 Total liabilities 34,707,639 19,265,428 3,450,205 45,789,170 103,212 FUND BALANCES Reserved for	• •				119,000	119,000
Due to other funds Other funds 1,791,101 1,161,962 1,813,462 4,766 Other liabilities 714,628 118,650 329,921 1,397,804 2,56 Total liabilities 34,707,639 19,265,428 3,450,205 45,789,170 103,212 FUND BALANCES Reserved for Encumbrances 1,143,831 11,072,859 18,915,978 31,132 Non-current receivables 619,600 619		526 606	517.053	200.050	715 137	2,049,746
Other liabilities 714,628 118,650 329,921 1,397,804 2,56 Total liabilities 34,707,639 19,265,428 3,450,205 45,789,170 103,212 FUND BALANCES Reserved for Encumbrances 1,143,831 11,072,859 18,915,978 31,132 Non-current receivables 619,600	•		517,055			4,766,525
FUND BALANCES Reserved for Encumbrances 1,143,831 11,072,859 18,915,978 31,132 Non-current receivables 619,600 619 Inventories 15,840 118 Grant programs 336,864 29,895,606 29,895 Debt service 29,895,606 29,895 Unreserved reported in General Fund 32,751,692 32,75 Special Revenue Funds 15,455,209 34,304,330 62,486,019 112,243 Capital Projects Funds 34,515,123 15,995,456 45,377,189 118,488,511 214,376 Total fund balances 34,515,123 15,995,456 45,377,189 118,488,511 214,376		• •	118,650			2,561,003
Reserved for Encumbrances 1,143,831 11,072,859 18,915,978 31,132 Non-current receivables 619,600 619 Prepaid items 15,840 11 Inventories 187,543 188 Grant programs 336,864 29,895,606 29,895 Unreserved reported in General Fund 32,751,692 29,895,606 29,895 Special Revenue Funds 15,455,209 34,304,330 62,486,019 112,243 Capital Projects Funds 34,515,123 15,995,456 45,377,189 118,488,511 214,376 Total fund balances 34,515,123 15,995,456 45,377,189 118,488,511 214,376	Total liabilities	34,707,639	19,265,428	3,450,205	45,789,170	103,212,442
Encumbrances 1,143,831 11,072,859 18,915,978 31,132 Non-current receivables 619,600 619 Prepaid items 15,840 15 Inventories 187,543 18 Grant programs 336,864 29,895,606 29,895 Debt service 29,895,606 29,895 Unreserved reported in 32,751,692 32,75 Special Revenue Funds 15,455,209 34,304,330 62,486,019 112,245 Capital Projects Funds 7,190,908 7,190 Total fund balances 34,515,123 15,995,456 45,377,189 118,488,511 214,376 Total habilities and 34,515,123 15,995,456 45,377,189 118,488,511 214,376	FUND BALANCES				-	
Encumbrances 1,143,831 11,072,859 18,915,978 31,132 Non-current receivables 619,600 619 Prepaid items 15,840 15 Inventories 187,543 18 Grant programs 336,864 29,895,606 29,895 Debt service 29,895,606 29,895 Unreserved reported in 32,751,692 32,75 Special Revenue Funds 15,455,209 34,304,330 62,486,019 112,245 Capital Projects Funds 7,190,908 7,190 Total fund balances 34,515,123 15,995,456 45,377,189 118,488,511 214,376 Total habilities and 34,515,123 15,995,456 45,377,189 118,488,511 214,376	Reserved for					
Non-current receivables 619,600 619 Prepaid items 15,840 15 Inventories 187,543 18 Grant programs 336,864 29,895,606 29,895 Debt service 29,895,606 29,895 29,895,606 29,895 Unreserved reported in 32,751,692 32,755 32,755 Special Revenue Funds 15,455,209 34,304,330 62,486,019 112,245 112,245 Capital Projects Funds 7,190,908 7,190		1 143 831		11 072 850	18 015 079	31,132,668
Prepaid items 15,840 15 Inventories 187,543 18 Grant programs 336,864 33 Debt service 29,895,606 29,895 Unreserved reported in 32,751,692 32,75 Special Revenue Funds 15,455,209 34,304,330 62,486,019 112,245 Capital Projects Funds 7,190,908 7,190 Total fund balances 34,515,123 15,995,456 45,377,189 118,488,511 214,376 Total habilities and Total habilities and 34,515,123 15,995,456 45,377,189 118,488,511 214,376		• •		11,072,037	10,713,770	619,600
Inventories		015,000	15.840			15,840
Grant programs 336,864 336,864 336,866 29,895,606 </td <td>•</td> <td></td> <td></td> <td></td> <td></td> <td>187,543</td>	•					187,543
Debt service 29,895,606 29,895 Unreserved reported in 32,751,692 32,75 Special Revenue Funds 15,455,209 34,304,330 62,486,019 112,245 Capital Projects Funds 7,190,908 7,190 Total fund balances 34,515,123 15,995,456 45,377,189 118,488,511 214,376 Total habilities and						336,864
Unreserved reported in General Fund 32,751,692 32,75 Special Revenue Funds 15,455,209 34,304,330 62,486,019 112,249 Capital Projects Funds 7,190,908 7,190 Total fund balances 34,515,123 15,995,456 45,377,189 118,488,511 214,376 Total habilities and			330,004		29 895 606	29,895,606
General Fund 32,751,692 32,75 Special Revenue Funds 15,455,209 34,304,330 62,486,019 112,245 Capital Projects Funds 7,190,908 7,190 Total fund balances 34,515,123 15,995,456 45,377,189 118,488,511 214,376 Total habilities and					27,072,000	27,073,000
Special Revenue Funds 15,455,209 34,304,330 62,486,019 112,24: Capital Projects Funds 7,190,908 7,190 Total fund balances 34,515,123 15,995,456 45,377,189 118,488,511 214,376 Total habilities and 10,000 10,	•	32 751 602				32,751,692
Capital Projects Funds 7,190,908 7,190 Total fund balances 34,515,123 15,995,456 45,377,189 118,488,511 214,376 Total habilities and 34,515,123 15,995,456 45,377,189 118,488,511 214,376		22,721,072	15,455,209	34.304.330	62 486 019	112,245,558
Total liabilities and	•					7,190,908
	Total fund balances	34,515,123	15,995,456	45,377,189	118,488,511	214,376,279
fund balances \$ 69,222,762 35,260,884 48,827,394 164,277,681 317,588	Total liabilities and					
	fund balances	\$ 69,222,762	35,260,884	48,827,394	164,277,681	317,588,721

The accompanying notes are an integral part of these financial statements, and the independent auditor's report should be read in conjunction herewith.